

# **STRATFIELD MORTIMER PAROCHIAL CHURCH COUNCIL**

**Annual Accounts  
of the Parochial Church Council  
for the Period ended  
31 December 2019**

***These Accounts should be read in conjunction with  
the Annual Report of the Parochial Church Council***

## **Contents**

Independent Examiner's Report

Receipts and Payments Account

Statement of Assets and Liabilities

Notes to the Accounts

## **Independent Examiner's Report to the Stratfield Mortimer Parochial Church Council**

I report on the accounts for the year ended 31 December 2019, which are set out on pages 3 to 7.

### **Respective responsibilities of the Trustees and Independent Examiner**

The trustees of the charity, the members of the PCC, are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of an Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the church's trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next section.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

(1) which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Hughes, FCA  
Accountant

21 May 2020

Old Malthouse  
Malthouse Lane  
Tadley  
Hampshire  
RG26 3NY

**STRATFIELD MORTIMER PAROCHIAL CHURCH COUNCIL**

Accounts for the period ended 31 December 2019

**Receipts and Payments Account**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total £	Unrestricted funds £	Restricted funds £	2018 Total £
<b>RECEIPTS</b>							
Donations	2	49,195	3,039	52,234	57,293	3,565	60,858
Fees	3	5,659	-	5,659	8,015	-	8,015
Events and other activities	4	4,355	717	5,072	3,901	853	4,754
Investment Returns and Movements	5	4,184	-	4,184	4,111	-	4,111
<b>Total receipts</b>		<b>63,393</b>	<b>3,756</b>	<b>67,149</b>	<b>73,320</b>	<b>4,418</b>	<b>77,738</b>
<b>PAYMENTS</b>							
Church activities and administration	6	59,895	298	60,193	75,948	3,396	79,344
Events and other activities	7	104	169	273	145	402	547
Charitable & other donations	8	-	-	-	40	3,367	3,407
<b>Total payments</b>		<b>59,999</b>	<b>467</b>	<b>60,466</b>	<b>76,133</b>	<b>7,165</b>	<b>83,298</b>
<b>NET RECEIPTS / (PAYMENTS)</b>							
Cash balances at start of year		3,394	3,289	6,683	(2,813)	(2,747)	(5,560)
Transfers Between Funds		636	24,504	25,140	3,149	27,551	30,700
Cash balances at end of year		4,030	27,793	31,823	300	(300)	-
					636	24,504	25,140

The notes on pages 5 to 7 form part of these accounts.

STRATFIELD MORTIMER PAROCHIAL CHURCH COUNCIL

Accounts for the period ended 31 December 2019

Statement of assets and liabilities as at 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2019 Total £	2018 Total £
<b>Cash</b>						
Cash		25	448	-	473	372
Bank accounts		4,005	27,345	-	31,350	24,768
	9	4,030	27,793	-	31,823	25,140
<b>Other monetary assets</b>						
Mortimer West End Share of Costs	12	11,009	-	-	11,009	8,982
Padworth Share of Costs	12	1,727	-	-	1,727	-
Gift Aid Reclaim		-	-	-	-	2,025
		12,736	-	-	12,736	11,007
<b>Investments assets</b>						
CBF Endowment Funds	10	-	-	130,144	130,144	114,375
<b>Total Assets</b>		16,766	27,793	130,144	174,703	150,522
<b>Liabilities</b>						
Padworth Share of Costs		-	-	-	-	(185)
<b>Total Liabilities</b>		-	-	-	-	(185)

There were no contingent liabilities.

The notes on pages 5 to 7 form part of these accounts.

These financial statements were approved by the Parochial Church Council on 23 March 2019

.....  
Treasurer

.....  
Trustee

STRATFIELD MORTIMER PAROCHIAL CHURCH COUNCIL

Accounts for the period ended 31 December 2019

Notes to the financial statements

1 Accounting policies

The accounts have been prepared in accordance with the requirements of section 132 of the Charities Act 2011 using the receipts and payments basis and in accordance with the Church Accounting Regulations 2006

	Unrestricted funds	Restricted funds	2019 Total	Unrestricted funds	Restricted funds	2018 Total
	£	£	£	£	£	£
<b>2 Donations</b>						
Tax - efficient giving (excl. tax)	37,262	-	37,262	36,615	-	36,615
Collections of loose cash at services	3,083	-	3,083	4,921	-	4,921
Pledges and Donations through Charities Trust	-	640	640	-	385	385
Other individual donations	82	54	136	4,619	104	4,723
Tax recovered*	8,355	-	8,355	10,951	-	10,951
Church boxes	350	41	391	136	-	136
Other Miscellaneous Income	63	-	63	51	-	51
Altar Servers Lent Mission	-	2,304	2,304	-	3,076	3,076
	49,195	3,039	52,234	57,293	3,565	60,858
	5,659	-	5,659	8,015	-	8,015
<b>3 Fees</b>						
Funerals & Weddings	5,659	-	5,659	8,015	-	8,015
<b>4 Events and other activities</b>						
Harvest Events	-	-	-	-	96	96
Shrove Tuesday	-	-	-	-	328	328
Parish Lunches and Coffee	-	717	717	-	429	429
Christmas Fair	2,833	-	2,833	3,043	-	3,043
Concerts	1,250	-	1,250	625	-	625
Quiz Night	272	-	272	233	-	233
	4,355	717	5,072	3,901	853	4,754
<b>5 Investment Returns and Movements</b>						
Bank Interest	9	-	9	4	-	4
Endowment Income	4,175	-	4,175	4,107	-	4,107
	4,184	-	4,184	4,111	-	4,111

\* It is the policy of the PCC that all tax recovered on donations is allocated to general, unrestricted funds.

STRATFIELD MORTIMER PAROCHIAL CHURCH COUNCIL

Accounts for the period ended 31 December 2019

Notes to the financial statements

	Unrestricted funds £	Restricted funds £	2019 Total £	Unrestricted funds £	Restricted funds	2018 Total
<b>6 Church activities and administration</b>						
Parish Share (Net of Rebates)	30,085	-	30,085	46,844	-	46,844
Church running costs:						
Water	56	-	56	83	-	83
Heating	1,418	-	1,418	2,056	-	2,056
Electricity	1,889	-	1,889	1,529	-	1,529
Repairs	2,231	-	2,231	199	3,033	3,232
Churchyard Maintenance	1,920	-	1,920	1,928	-	1,928
Insurance	2,855	-	2,855	1,302	-	1,302
Clergy expenses	1,140	-	1,140	1,425	-	1,425
Cost of services	1,746	-	1,746	2,392	-	2,392
Music Expenses						
Organist	2,180	-	2,180	2,455	-	2,455
Licences	343	-	343	342	-	342
Organ Tuning & Repairs	373	-	373	338	363	701
Wedding & Funeral Expenses	3,458	-	3,458	6,329	-	6,329
Admin Staff	5,873	-	5,873	5,348	-	5,348
Printing, Stationery & Postage	2,595	-	2,595	2,712	-	2,712
Telephone	896	-	896	1,101	-	1,101
Books & Publications	480	-	480	426	-	426
Bank Charges	173	-	173	175	-	175
Miscellaneous	248	298	546	184	-	184
Less: Contributions for Photocopying & Stationery	(12)	-	(12)	(220)	-	(220)
Less: recharged to Mortimer West End & Padworth	(52)	-	(52)	(1,000)	-	(1,000)
	59,895	298	60,193	75,948	3,396	79,344
<b>7 Events and other activities</b>						
Shrove Tuesday	-	-	-	-	130	130
Parish Lunches	-	169	169	-	272	272
Christmas Fair	104	-	104	145	-	145
	104	169	273	145	402	547
<b>8 Charitable &amp; other donations</b>						
Altar Servers Lent Appeal*	-	-	-	-	3,226	3,226
Social Committee Donations	-	-	-	-	141	141
Other Charitable Donations	-	-	-	40	-	40
	-	-	-	40	3,367	3,407

The church sometimes acts for other charities when it arranges a special collection. The money raised is passed directly to the charity and is not included in the PCC's accounts.

\* The sum of £2,454, being the amount raised during 2019, was remitted to the Kimberley and Kuruman Project in December 2019 and will appear in the 2020 accounts as a payment.